

Office of Chief Counsel  
Internal Revenue Service  
**Memorandum**

**Number: 200712043**

**Release Date: 3/23/2007**

CC:TEGE:EOEG:ET2  
POSTN-151226-06

UILC: 3231.01-00

date: December 20, 2006

to: Director, Submission Processing  
Cincinnati, OH  
Attn: Entity Unit

from: Office of Division Counsel/Associate Chief Counsel  
(Tax Exempt & Government Entities)

---

subject: Railroad Retirement Tax Act Status

In accordance with the coordination procedure established between the Service and the Railroad Retirement Board (RRB), the RRB has provided us with a notice announcing a name change of a covered employer, effective \_\_\_\_\_, for the following:

Please take the appropriate action regarding this business.

---

Janine Cook